

EXHIBIT 21

Isabelle Richard

From: Jon Ehlen [jon_ehlen@gap.com]
Sent: mercredi, 22. octobre 2003 10:01
To: Isabelle RICHARD
Co: Jim Bell
Subject: RE:

Isabelle,

Please advise François that we have approved American Corner for Fall 2004 for ISP product.

Can you please have him call me at his earliest convenience.

Thank you and Best Regards,

Jon

-----Original Message-----

From: Isabelle RICHARD [mailto:irichard@amp-partners.com]
Sent: Monday, September 01, 2003 10:02 AM
To: Jon Ehlen
Co: Jim Bell
Subject:
Importance: High

Dear Jon,

We are pleased to send you enclosed a Retail Store Approval Request for Switzerland in view of upcoming Summer 04 collection meeting in September.

We remain at your disposal for any further information and look forward to receiving your feedback.

With best regards,

François

<<American_Corner.doc>>